

**CHAPTER 11**

## INVASIVE PNEUMOCOCCAL DISEASE IMMUNIZATION

H.F. 245

**AN ACT** requiring invasive pneumococcal disease immunization for children enrolling in licensed child care centers.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 139A.8, subsection 2, paragraph b, Code 2007, is amended to read as follows:

b. Evidence of adequate immunization against haemophilus influenza B and invasive pneumococcal disease shall be required prior to enrollment in any licensed child care center.

Approved March 9, 2007

**CHAPTER 12**

## INTERNAL REVENUE CODE REFERENCES UPDATE

H.F. 319

**AN ACT** updating the Code references to the Internal Revenue Code and including effective date and retroactive applicability provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 15.335, subsection 4, unnumbered paragraph 2, Code 2007, is amended to read as follows:

For purposes of this section, "Internal Revenue Code" means the Internal Revenue Code in effect on January 1, ~~2006~~ 2007.

Sec. 2. Section 15A.9, subsection 8, paragraph e, unnumbered paragraph 2, Code 2007, is amended to read as follows:

For purposes of this subsection, "Internal Revenue Code" means the Internal Revenue Code in effect on January 1, ~~2006~~ 2007.

Sec. 3. Section 422.3, subsection 5, Code 2007, is amended to read as follows:

5. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~2006~~ 2007.

Sec. 4. Section 422.10, subsection 3, unnumbered paragraph 2, Code 2007, is amended to read as follows:

For purposes of this section, "Internal Revenue Code" means the Internal Revenue Code in effect on January 1, ~~2006~~ 2007.

Sec. 5. Section 422.32, subsection 7, Code 2007, is amended to read as follows:

7. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of

its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~2006~~ 2007.

Sec. 6. Section 422.33, subsection 5, paragraph d, unnumbered paragraph 2, Code 2007, is amended to read as follows:

For purposes of this subsection, "Internal Revenue Code" means the Internal Revenue Code in effect on January 1, ~~2006~~ 2007.

Sec. 7. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2006, for tax years beginning on or after that date.

Sec. 8. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved March 9, 2007

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## CHAPTER 13

### REAL ESTATE BROKER PROFESSIONAL CORPORATIONS OR LIMITED LIABILITY COMPANIES

H.F. 400

**AN ACT** authorizing the formation of a professional corporation or a professional limited liability company by licensed real estate brokers.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 490A.1501, subsection 4, Code 2007, is amended to read as follows:

4. "Profession" means the profession of certified public accountancy, architecture, chiropractic, dentistry, physical therapy, psychology, professional engineering, land surveying, landscape architecture, law, medicine and surgery, optometry, osteopathy, osteopathic medicine and surgery, accounting practitioner, podiatry, real estate brokerage, speech pathology, audiology, veterinary medicine, pharmacy, nursing, and marriage and family therapy, provided that the marriage and family therapist is licensed under chapters 147 and 154D.

Sec. 2. Section 496C.2, subsection 4, Code 2007, is amended to read as follows:

4. "Profession" means the profession of certified public accountancy, architecture, chiropractic, dentistry, physical therapy, psychology, professional engineering, land surveying, landscape architecture, law, medicine and surgery, optometry, osteopathy, osteopathic medicine and surgery, accounting practitioner, podiatry, real estate brokerage, speech pathology, audiology, veterinary medicine, pharmacy and the practice of nursing.

Sec. 3. Section 543B.2, Code 2007, is amended to read as follows:

543B.2 INDIVIDUAL LICENSES NECESSARY.

A partnership, association, ~~or corporation~~, professional corporation, or professional limited liability company shall not be granted a license, unless every member or officer of the partnership, association, ~~or corporation~~, professional corporation, or professional limited liability company who actively participates in the brokerage business of the partnership, association, ~~or corporation~~, professional corporation, or professional limited liability company holds a li-